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OF EQUALIZATION

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California 95814

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Recommendation for Assessment of State-Assessed Property

*Property and Special Taxes Department
David J. Gau, Deputy Director*

*State-Assessed Properties Division
Donald L. Jackson, Acting Chief*

January 1, 2008

Executive Summary

This summary report sets forth the State-Assessed Properties Division staff's recommendation for the lien date 2008 Board Roll of State-Assessed Property. This report reflects:

- Unitary values adopted by the Board on May 29, 2008
- Adjustments to the unitary value based on prior Board action
- Staff-recommended nonunitary values to be set by the Board on July 8, 2008

In conformity with section 721 of the Revenue and Taxation Code, the recommended assessments for the unitary property of all utilities are 100 percent of the market value set by the Board. In conformity with federal law, the recommended assessments for railroad property and nonunitary rail transportation property are 59.94 percent of the market value set by the Board. The recommended assessments for all other nonunitary property are 100 percent of market value.

This report contains tabulations showing:

Table I State-assessed property allocated to counties

Table II Unitary and nonunitary property of state assessees by company and by industry

For the state as a whole, there was an increase of 5.63 percent in the 2008-2009 assessed values compared to 2007-2008. Changes by industry group are as follows:

Industry Group	2007-2008 Assessed Value	2008-2009 Assessed Value	Amount of Change	Percentage Change
Gas, Electric and Water	\$37,794,044,474	\$40,724,748,614	\$2,930,704,140	7.75%
Local Exchange Telephone	11,144,333,033	11,943,182,949	798,849,916	7.17%
Pipeline	1,364,515,416	1,388,518,574	24,003,158	1.76%
Railcar Maintenance	17,870,544	17,486,643	(383,901)	(2.15%)
Railroad	1,533,216,742	1,688,923,909	155,707,167	10.16%
Electric Generation	6,587,748,000	6,960,486,800	372,738,800	5.66%
Interexchange Telephone	4,289,795,818	3,991,259,376	(298,536,442)	(6.96%)
Wireless Telephone	8,924,848,365	8,979,597,166	54,748,801	0.61%
Radio Telephone	19,732,725	15,537,715	(4,195,010)	(21.26%)
Total	\$ 71,676,105,117	\$75,709,741,746¹	\$4,033,636,629	5.63%

¹ This total reflects unitary values adopted by the Board on May 29, 2008, nonunitary values to be set by the Board on July 8, 2008 and adjustments to reflect prior Board action.

Recommended Assessed Values of State-Assessed Property

Table I

Lien Date - January 1, 2008

County Number	County Name	2007-2008	2008-2009	Increase (Decrease)	% Increase (Decrease)
1	Alameda	2,788,292,549	2,722,685,522	(65,607,027)	(2.35%)
2	Alpine	26,585,239	21,746,723	(4,838,516)	(18.20%)
3	Amador	170,860,472	184,117,048	13,256,576	7.76%
4	Butte	635,186,057	624,068,763	(11,117,294)	(1.75%)
5	Calaveras	100,303,152	110,392,829	10,089,677	10.06%
6	Colusa	164,259,496	161,665,722	(2,593,774)	(1.58%)
7	Contra Costa	2,714,010,312	2,865,923,179	151,912,867	5.60%
8	Del Norte	40,442,860	41,342,445	899,585	2.22%
9	El Dorado	261,670,707	288,742,454	27,071,747	10.35%
10	Fresno	2,433,414,640	2,582,621,639	149,206,999	6.13%
11	Glenn	99,603,447	104,424,110	4,820,663	4.84%
12	Humboldt	227,686,022	234,993,797	7,307,775	3.21%
13	Imperial	283,811,940	297,830,740	14,018,800	4.94%
14	Inyo	86,358,523	94,789,355	8,430,832	9.76%
15	Kern	3,193,839,392	3,383,509,865	189,670,473	5.94%
16	Kings	352,324,039	358,899,382	6,575,343	1.87%
17	Lake	94,113,572	115,526,767	21,413,195	22.75%
18	Lassen	147,454,936	158,716,376	11,261,440	7.64%
19	Los Angeles	12,272,426,223	13,102,557,792	830,131,569	6.76%
20	Madera	335,000,166	361,124,657	26,124,491	7.80%
21	Marin	369,792,230	384,761,822	14,969,592	4.05%
22	Mariposa	70,967,093	75,157,402	4,190,309	5.90%
23	Mendocino	199,543,115	202,193,680	2,650,565	1.33%
24	Merced	403,992,706	444,860,131	40,867,425	10.12%
25	Modoc	151,381,072	152,820,484	1,439,412	0.95%
26	Mono	69,460,375	81,919,845	12,459,470	17.94%
27	Monterey	1,253,077,862	1,358,180,247	105,102,385	8.39%
28	Napa	212,599,881	225,153,312	12,553,431	5.90%
29	Nevada	255,944,939	270,278,533	14,333,594	5.60%
30	Orange	4,489,611,911	4,978,990,593	489,378,682	10.90%
31	Placer	874,198,997	897,369,708	23,170,711	2.65%
32	Plumas	388,249,978	407,098,507	18,848,529	4.85%
33	Riverside	3,409,833,630	3,952,409,353	542,575,723	15.91%
34	Sacramento	1,681,926,946	1,644,090,615	(37,836,331)	(2.25%)
35	San Benito	98,051,867	105,350,125	7,298,258	7.44%
36	San Bernardino	4,994,182,083	5,360,069,759	365,887,676	7.33%
37	San Diego	8,044,951,900	8,300,795,516	255,843,616	3.18%

Recommended Assessed Values of State-Assessed Property

Table I

Lien Date - January 1, 2008

County Number	County Name	2007-2008	2008-2009	Increase (Decrease)	% Increase (Decrease)
38	San Francisco	2,130,732,556	2,033,644,006	(97,088,550)	(4.56%)
39	San Joaquin	1,457,350,596	1,556,616,075	99,265,479	6.81%
40	San Luis Obispo	2,640,717,239	2,798,090,493	157,373,254	5.96%
41	San Mateo	1,364,213,541	1,406,729,779	42,516,238	3.12%
42	Santa Barbara	833,438,464	806,085,533	(27,352,931)	(3.28%)
43	Santa Clara	3,450,391,779	3,681,248,708	230,856,929	6.69%
44	Santa Cruz	285,512,945	291,492,971	5,980,026	2.09%
45	Shasta	702,773,815	730,852,916	28,079,101	4.00%
46	Sierra	43,990,887	42,643,793	(1,347,094)	(3.06%)
47	Siskiyou	248,726,882	268,844,530	20,117,648	8.09%
48	Solano	726,949,362	780,608,649	53,659,287	7.38%
49	Sonoma	704,621,438	731,428,604	26,807,166	3.80%
50	Stanislaus	376,862,057	407,584,306	30,722,249	8.15%
51	Sutter	377,656,654	415,304,555	37,647,901	9.97%
52	Tehama	193,143,758	199,740,991	6,597,233	3.42%
53	Trinity	25,034,433	27,183,539	2,149,106	8.58%
54	Tulare	560,338,567	652,992,372	92,653,805	16.54%
55	Tuolumne	108,584,062	118,896,804	10,312,742	9.50%
56	Ventura	1,379,796,533	1,420,150,380	40,353,847	2.92%
57	Yolo	444,804,978	442,390,205	(2,414,773)	(0.54%)
58	Yuba	225,054,242	240,033,740	14,979,498	6.66%
Grand Total		71,676,105,117	75,709,741,746	4,033,636,629	5.63%

Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2008

SBE No.	Company Name				Nonunitary Assessed Value	Total Assessed Value
		Board-Adopted	Allocated	Note No. (See Pages 20)	Miscellaneous Physical	
Gas, Electric and Water Companies						
101	Golden State Water Company	504,700,000	504,700,000		9,474,958	514,174,958
103	Anza Electric Cooperative, Inc.	14,300,000	14,300,000		-	14,300,000
106	PacifiCorp	195,000,000	196,632,000	1	14,337,095	210,969,095
135	Pacific Gas and Electric Company	18,032,000,000	18,032,000,000		136,225,592	18,168,225,592
141	San Diego Gas & Electric Company	4,451,500,000	4,451,500,000		26,861,111	4,478,361,111
146	Sierra Pacific Power Company	183,400,000	187,364,000	2	7,961,838	195,325,838
148	Southern California Edison Company	12,367,800,000	12,367,800,000		125,736,418	12,493,536,418
149	Southern California Gas Company	3,163,200,000	3,163,200,000		60,118,260	3,223,318,260
152	Southwest Gas Corporation	199,700,000	199,700,000		-	199,700,000
153	Transwestern Pipeline Company	583,000	583,000		-	583,000
156	Atlantic Path 15, LLC	140,700,000	140,700,000		-	140,700,000
160	Valley Electric Association, Inc.	48,500	48,500		-	48,500
173	Surprise Valley Electrification Corp.	13,400,000	13,400,000		-	13,400,000
176	Plumas-Sierra Rural Electric Cooperative	40,900,000	40,900,000		100,982	41,000,982
180	North Baja Pipeline, LLC	85,400,000	85,400,000		-	85,400,000
185	Mountain Utilities, LLC	4,270,000	4,270,000		1,884,924	6,154,924
187	Mojave Pipeline Company	56,000,000	56,000,000		-	56,000,000
188	Kern River Gas Transmission Company	332,800,000	332,800,000		-	332,800,000
189	Standard Pacific Gas Line, Incorporated	23,100,000	23,100,000		-	23,100,000
190	Tuscarora Gas Transmission Company	77,800,000	77,800,000		112,244	77,912,244
191	Arizona Public Service Company	2,630,000	2,630,000		-	2,630,000
192	Alpine Natural Gas Operating Company No. One LLC	2,340,000	2,340,000		-	2,340,000
193	Southwest Transmission Cooperative, Inc.	126,000	126,000		-	126,000
194	West Coast Gas Company, Inc.	929,000	929,000		88,692	1,017,692
195	Wild Goose Storage, LLC	128,200,000	110,324,000	3	-	110,324,000
196	Questar Southern Trails Pipeline Company	26,800,000	26,800,000		-	26,800,000
197	El Paso Natural Gas Company	77,900,000	77,900,000		-	77,900,000
198	Lodi Gas Storage, LLC	228,600,000	228,600,000		-	228,600,000
Total - Gas, Electric, and Water Companies		40,354,126,500	40,341,846,500		382,902,114	40,724,748,614

Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2008

SBE No.	Company Name				Nonunitary Assessed Value	Total Assessed Value
		Board-Adopted	Allocated	Note No. (See Pages 20)	Miscellaneous Physical	
Local Exchange Telephone Companies						
201	Verizon California, Inc.	3,920,700,000	3,920,700,000		13,962,110	3,934,662,110
202	CenturyTel of Eastern Oregon, Inc.	55,600	55,600		-	55,600
205	Ponderosa Telephone Co., The	31,000,000	31,000,000		342,619	31,342,619
209	Pinnacles Telephone Co.	1,530,000	1,530,000		-	1,530,000
210	Calaveras Telephone Company	13,200,000	13,200,000		230,086	13,430,086
228	Ducor Telephone Company	8,470,000	8,470,000		19,709	8,489,709
229	Global Valley Networks, Inc.	9,250,000	9,250,000		47,500	9,297,500
235	Foresthill Telephone Co.	13,400,000	13,400,000		-	13,400,000
239	Hornitos Telephone Company	1,350,000	1,350,000		-	1,350,000
240	Happy Valley Telephone Company	1,630,000	1,630,000		49,829	1,679,829
246	Kerman Telephone Co.	14,800,000	14,800,000		109,000	14,909,000
270	Citizens Telecommunications Company of Golden State, Inc.	7,200,000	7,200,000		61,230	7,261,230
279	Pacific Bell Telephone Company	7,436,700,000	7,436,700,000		68,093,600	7,504,793,600
284	Citizens Telecommunications Company of California, Inc.	123,100,000	123,100,000		2,407,694	125,507,694
286	Sierra Telephone Company, Inc.	42,400,000	42,400,000		269,633	42,669,633
294	SureWest Telephone	150,800,000	150,800,000		-	150,800,000
301	Siskiyou Telephone Company, The	33,600,000	33,600,000		100,890	33,700,890
311	Citizens Telecommunications Company of Tuolumne, Inc.	4,520,000	4,520,000		-	4,520,000
320	Verizon West Coast Inc.	10,200,000	10,200,000		-	10,200,000
327	Volcano Telephone Company	23,200,000	23,200,000		1,033,599	24,233,599
328	Cal-Ore Telephone Co.	7,760,000	7,760,000		40,950	7,800,950
330	Winterhaven Telephone Company	1,490,000	1,490,000		58,900	1,548,900
Total - Local Exchange Telephone Companies		11,856,355,600	11,856,355,600		86,827,349	11,943,182,949

Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2008

SBE No.	Company Name				Nonunitary Assessed Value	Total Assessed Value
		Board-Adopted	Allocated	Note No. (See Pages 20)	Miscellaneous Physical	
Pipeline Companies						
400	Standard Gas Company	267,000	267,000		-	267,000
402	CALNEV Pipe Line LLC	84,300,000	84,300,000		-	84,300,000
406	CPN Pipeline Company	13,900,000	13,900,000		-	13,900,000
407	Valero Refining Company - California	906,000	906,000		-	906,000
408	City of Riverside	-	-		1,610,943	1,610,943
409	West Coast Pipe Lines	186,700,000	186,700,000		-	186,700,000
410	Homestake Mining Company of California	139,000	139,000		-	139,000
412	Kings County Canal Company	663,000	663,000		114,070	777,070
428	CPN Pipeline Company	26,500,000	26,500,000		-	26,500,000
429	Chevron U.S.A., Inc.	39,000,000	39,000,000		-	39,000,000
432	Equilon Enterprises LLC	194,900,000	194,900,000		-	194,900,000
435	Natomas Central Mutual Water Company	144,100 *	144,100		-	144,100
461	SFPP, L.P.	359,900,000	359,900,000		-	359,900,000
462	ARCO Midcon LLC	1,400,000	1,400,000		-	1,400,000
464	Ventura Pipeline System	4,380,000	4,380,000		-	4,380,000
465	Plains Pipeline, LP	13,700,000	13,700,000		-	13,700,000
467	ConocoPhillips Company	571,000	571,000		-	571,000
468	Shell California Pipeline Company LLC	5,650,000	5,650,000		-	5,650,000
469	San Ardo Pipeline Company	17,600,000	17,600,000		-	17,600,000
475	Searles Valley Minerals Operations Inc.	1,910,000	1,910,000		-	1,910,000
476	Chevron USA, Inc.	8,440,000	8,440,000		-	8,440,000
478	California Gas Gathering, Inc.	59,900	59,900		-	59,900
479	Chevron Pipeline Company	52,400,000	52,400,000		-	52,400,000
480	ConocoPhillips Pipe Line Company	52,100,000	52,100,000		-	52,100,000
483	Mobil Pacific Pipeline Company	1,930,000	1,930,000		-	1,930,000
484	CPN Pipeline Company	6,930,000	6,930,000		-	6,930,000
486	Pacific Pipeline System, LLC	176,300,000	176,300,000		-	176,300,000
487	Sacramento Municipal Utilities District	-	-		69,843,561	69,843,561
488	Pacific Terminals LLC	53,900,000	53,900,000		-	53,900,000
489	Venoco, Inc.	5,600,000	5,600,000		-	5,600,000
490	Crimson California Pipeline L.P.	6,760,000	6,760,000		-	6,760,000
Total - Pipeline Companies		1,316,950,000	1,316,950,000		71,568,574	1,388,518,574

* Includes a 10% penalty pursuant to Revenue and Taxation Code section 830 for failure to file, late filing or incomplete filing.

Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2008

SBE No.	Company Name				Nonunitary Assessed Value	Total Assessed Value
		Board-Adopted	Allocated	Note No. (See Pages 20)	Miscellaneous Physical	
Railcar Maintenance Facilities					@ 59.94%	
503	GATX Financial Corp.	-	-		8,044,732	8,044,732
506	TTX Company	-	-		9,305,583	9,305,583
509	Union Tank Car Company	-	-		136,328	136,328
Total - Railcar Maintenance Facilities		-	-		17,486,643	17,486,643

Note: These properties are assessed at 59.94 percent of the full value to comply with the requirements of Federal law, i.e., the Railroad Revitalization and Regulatory Reform Act (4-R Act).

Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2008

SBE No.	Company Name			Nonunitary Assessed Value	Total Assessed Value
		Board-Adopted	Allocated	Note No. (See Pages 20)	
Railroad Companies			@ 59.94%	Includes Rail Transportation Property @ 59.94%	
800	Alameda Belt Line	298,000	178,620	17,602,359	17,780,979
802	Central Oregon & Pacific Railroad	3,020,000	1,810,188	-	1,810,188
804	BNSF Railway Company	862,300,000	516,862,624	72,751,033	589,613,657
808	West Isle Line, Inc.	179,000	107,293	27,090	134,383
810	California Northern Railroad	11,900,000	7,132,859	-	7,132,859
812	Ventura County Railroad	2,860,000	1,714,284	-	1,714,284
813	Pacific Harbor Lines	22,700,000	13,606,380	-	13,606,380
815	Mendocino Railway	1,730,000	1,036,962	-	1,036,962
817	Tulare Valley Railroad	308,000 *	184,615	3,286,259	3,470,874
818	Central California Traction Company	6,630,000	3,974,021	300,245	4,274,266
819	Carrizo Gorge Railway, Inc.	150,000 **	89,910	-	89,910
821	Modoc Northern Railroad Company	2,365,000 *	1,417,583	-	1,417,583
839	Oakland Terminal Railway Company	134,000	80,320	99,400	179,720
843	Union Pacific Railroad Company	948,700,000	568,650,784	403,242,490	971,893,274
850	Modesto & Empire Traction Company	27,100,000	16,243,739	1,360,497	17,604,236
857	Richmond Pacific Railroad Corporation	930,000	557,443	-	557,443
863	San Diego & Arizona Eastern Railway Co.	-	-	1,109,033	1,109,033
865	San Diego & Imperial Valley Railroad Co. Inc.	7,350,000	4,405,590	-	4,405,590
869	Coast Belle Railroad Co	882,000	528,671	-	528,671
878	Stockton Terminal and Eastern Railroad	11,100,000	6,653,340	333,667	6,987,007
879	Sunset Railway Co.	-	-	1,681,288	1,681,288
882	Trona Railway Co.	14,000,000	8,391,601	51,231	8,442,832
883	McCloud Railway Company	2,340,000	1,402,595	983,873	2,386,468
889	Yreka Western Railroad Co.	572,000 *	342,857	18,550	361,407
892	Almanor Railroad Company	427,000	255,944	-	255,944
894	Napa Valley Wine Train, Inc.	20,300,000	12,167,820	1,338,731	13,506,551
896	Santa Cruz Big Trees & Pacific Railway Co.	2,030,000	1,216,782	-	1,216,782
897	San Joaquin Valley Railroad Company	8,830,000	5,292,702	6,180,912	11,473,614
898	Sierra Northern Railway	1,260,000	755,245	384,701	1,139,946
899	Arizona & California Railroad	3,630,000	2,175,822	935,956	3,111,778
Total - Railroad Companies		1,964,025,000	1,177,236,594	511,687,315	1,688,923,909

* Includes a 10% penalty pursuant to Revenue and Taxation Code section 830 for failure to file, late filing or incomplete filing.

** Includes a 25% penalty pursuant to Revenue and Taxation Code section 830 for willful failure to file a complete property statement.

Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2008

SBE No.	Company Name				Nonunitary Assessed Value	Total Assessed Value
		Board-Adopted	Allocated	Note No. (See Pages 20)	Miscellaneous Physical	
Electric Generation Facilities						
1100	AES Alamitos, LLC	248,600,000	248,600,000		-	248,600,000
1101	AES Redondo Beach, LLC	182,400,000	182,400,000		-	182,400,000
1102	AES Huntington Beach, LLC	98,000,000	98,000,000		-	98,000,000
1103	Dynegy Moss Landing, LLC	742,400,000	742,400,000		-	742,400,000
1104	Dynegy Morro Bay, LLC	44,900,000	44,900,000		-	44,900,000
1105	Dynegy Oakland, LLC	7,380,000	7,380,000		-	7,380,000
1106	Cabrillo Power I LLC	110,100,000	110,100,000		-	110,100,000
1107	Cabrillo Power II LLC	6,230,000	6,230,000		-	6,230,000
1108	Mirant Potrero, LLC	41,900,000	41,900,000		-	41,900,000
1109	Mirant Delta, LLC	110,800,000	110,800,000		-	110,800,000
1110	El Segundo Power LLC	45,700,000	45,700,000		-	45,700,000
1111	Long Beach Generation LLC	84,900,000	84,900,000		-	84,900,000
1112	La Paloma Generating Company, LLC	477,900,000	477,900,000		-	477,900,000
1113	Reliant Energy Coolwater, Inc.	21,600,000	21,600,000		-	21,600,000
1114	Reliant Energy Mandalay, Inc.	42,700,000	42,700,000		-	42,700,000
1115	Reliant Energy Ormond Beach, Inc.	84,700,000	84,700,000		-	84,700,000
1116	Reliant Energy Etiwanda, Inc.	41,000,000	41,000,000		-	41,000,000
1117	Reliant Energy Ellwood, Inc.	3,170,000	3,170,000		-	3,170,000
1118	Dynegy South Bay, LLC	10,300,000	10,300,000		-	10,300,000
1119	Mountainview Power Company, L.L.C.	593,500,000	593,500,000		-	593,500,000
1122	GWF Energy, LLC - Hanford	59,900,000	59,900,000		-	59,900,000
1123	GWF Energy, LLC - Henrietta	61,000,000	61,000,000		-	61,000,000
1124	GWF Energy, LLC - Tracy	93,800,000	93,800,000		-	93,800,000
1126	Elk Hills Power, LLC	306,500,000	306,500,000		-	306,500,000
1127	High Desert Power Trust 2000-A	468,000,000	468,000,000		-	468,000,000
1128	Delta Energy Center, LLC	438,400,000	438,400,000		-	438,400,000
1129	Gilroy Energy Center, LLC	91,400,000	91,400,000		-	91,400,000
1131	Pastoria Energy Facility, LLC	455,500,000	455,500,000		-	455,500,000
1132	Calpine Construction Finance Company, LP	234,200,000	234,200,000		-	234,200,000
1133	Metcalf Energy Center, LLC	319,200,000	319,200,000		-	319,200,000
1134	Otay Mesa Generating Company, LLC	178,700,000	178,700,000		-	178,700,000
1136	Blythe Energy, LLC	245,100,000	233,437,000	4	-	233,437,000
1137	Sunrise Power Company, LLC	348,900,000	348,900,000		-	348,900,000

Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2008

SBE No.	Company Name				Nonunitary Assessed Value	Total Assessed Value
		Board-Adopted	Allocated	Note No. (See Pages 20)	Miscellaneous Physical	
Electric Generation Facilities (continued)						
1141	Indigo Generation LLC	70,500,000	70,500,000		-	70,500,000
1142	Larkspur Energy LLC	50,900,000	50,900,000		-	50,900,000
1143	Los Esteros Critical Energy Facility LLC	79,500,000	79,500,000		-	79,500,000
1145	Harbor Cogeneration Company	10,098,000 *	10,098,000		-	10,098,000
1146	AES Placerita, Inc.	773,000	773,000		-	773,000
1148	Inland Empire Energy Center, LLC	459,300,000	459,300,000		-	459,300,000
1149	Caithness Blythe II, LLC	668,800 *	668,800		-	668,800
1150	Tesla Power Plant	1,630,000	1,630,000		-	1,630,000
Total - Electric Generation Facilities		6,972,149,800	6,960,486,800		-	6,960,486,800

* Includes a 10% penalty pursuant to Revenue and Taxation Code section 830 for failure to file, late filing or incomplete filing.

Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2008

SBE No.	Company Name				Nonunitary Assessed Value	Total Assessed Value
		Board-Adopted	Allocated	Note No. (See Pages 20)	Miscellaneous Physical	
Interexchange Telephone Companies						
2014	Sprint Communications Company, L.P.	317,500,000	317,500,000		1,524,171	319,024,171
2038	Verizon Airfone Inc.	48,000	48,000		-	48,000
2043	Pac-West Telecomm, Inc.	23,100,000 *	23,100,000		-	23,100,000
2054	Spacenet, Inc.	43,200	43,200		-	43,200
2099	Smart City Networks LP	854,000	854,000		-	854,000
2207	Global Crossing Telecommunications, Inc.	34,100,000	34,100,000		-	34,100,000
2274	MCI Communications Services, Inc.	400,100,000	400,100,000		982,600	401,082,600
2275	SES Americom, Inc.	491,000	491,000		-	491,000
2310	AT&T Communications, Inc.	739,600,000	449,421,837	5	3,774,359	453,196,196
2366	Value-Added Communications, Inc.	47,100	47,100		-	47,100
2368	Globe Wireless, LLC	1,270,000	1,270,000		3,000,000	4,270,000
2372	MCI Metro Access Transmission Services, LLC.	170,200,000	170,200,000		-	170,200,000
2376	Working Assets Funding Service, Inc.	763,000	763,000		-	763,000
2416	NOS Communications, Inc.	2,990,000	2,990,000		-	2,990,000
2430	Electric Lightwave, LLC	28,100,000	28,100,000		-	28,100,000
2437	Dialink Corporation	18,300	18,300		-	18,300
2443	National Comtel Network, Inc.	9,400	9,400		-	9,400
2463	Qwest Communications Corporation	172,700,000	172,700,000		-	172,700,000
7503	Verizon Select Services, Inc.	2,440,000	4,090,000	6	-	4,090,000
7512	Frontier Communications of America, Inc.	7,590,000	7,590,000		-	7,590,000
7517	Vycera Communications, Inc.	694,100 *	694,100		-	694,100
7522	Time Warner Telecom of California, L.P.	177,700,000	174,331,300	7	-	174,331,300
7536	Global Crossing North American Networks, Inc.	13,400,000	13,400,000		-	13,400,000
7538	Tremcom International, Inc.	98,800	98,800		-	98,800
7544	Telswitch, Inc.	33,330 *	33,330		-	33,330
7553	Comcast Phone of California, LLC	5,900,000	5,900,000		-	5,900,000
7560	XO Communications Services, Inc.	76,300,000	76,300,000		-	76,300,000
7571	Network Enhanced Technologies, Inc.	417,000	417,000		-	417,000
7580	Evercom Systems, Inc.	653,000	3,408,890	8	-	3,408,890
7581	ABS-CBN Telecom North America, Inc.	224,000	224,000		-	224,000
7588	PNG Telecommunications, Inc.	8,600	8,600		-	8,600

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Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2008

SBE No.	Company Name				Nonunitary Assessed Value	Total Assessed Value
		Board-Adopted	Allocated	Note No. (See Pages 20)	Miscellaneous Physical	
Interexchange Telephone Companies (continued)						
7621	SES Americom California, Inc.	5,320,000	5,320,000		-	5,320,000
7623	NYNEX Long Distance Company	841,000	841,000		-	841,000
7625	TCAST Communications, Inc.	856,000	856,000		-	856,000
7631	Worldnet Communications Services Inc.	8,400	8,400		-	8,400
7632	Business Discount Plan, Inc.	36,900	36,900		-	36,900
7636	Network Telephone Services, Inc.	3,130,000	3,130,000		-	3,130,000
7638	Integrated Telemanagement Services, Inc.	96,140 *	96,140		-	96,140
7640	Cox California Telecom, LLC	133,200,000	133,200,000		-	133,200,000
7645	Communications Brokers & Consultants, Inc.	4,070 *	4,070		-	4,070
7686	Primus Telecommunications, Inc.	532,000	532,000		-	532,000
7690	CCT Telecommunications, Inc.	60,700	60,700		-	60,700
7699	Legacy Long Distance International	378,400 *	378,400		-	378,400
7705	Sierra Telephone Long Distance	51,500	51,500		-	51,500
7706	Covad Communications Company	51,900,000	45,796,000	9	-	45,796,000
7707	SureWest Long Distance	8,400	8,400		-	8,400
7723	Opentel Communications, Inc.	91,740 *	91,740		-	91,740
7729	New Global Telecom, Inc.	94,500	94,500		-	94,500
7732	NTT America, Inc.	94,000,000	94,000,000		-	94,000,000
7735	Pacific Centrex Services, Inc./TGEC,LLC	77,110 *	77,110		-	77,110
7740	TRI-M Communications, Inc.	805,200 *	805,200		-	805,200
7756	Centergistic Solutions, Inc.	89,210 *	89,210		-	89,210
7757	U.S. TelePacific Corp.	119,900,000	122,535,800	10	62,400	122,598,200
7758	BT Americas Inc.	12,100,000	21,657,260	11	-	21,657,260
7761	Level 3 Communications, LLC	514,900,000	514,900,000		1,261,229	516,161,229
7766	KDDI America, Inc.	5,670,000	5,670,000		-	5,670,000
7769	Airnex Communications, Inc.	69,410 *	69,410		-	69,410
7777	MGEN Services Corporation	4,800	4,800		-	4,800
7778	NTI of California, LLC	289,000	289,000		-	289,000
7779	360networks (USA) inc.	6,500,000	6,500,000		-	6,500,000
7781	KT America, Inc.	656,000	656,000		-	656,000
7782	Ton Services, Inc.	66,200	66,200		-	66,200

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Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2008

SBE No.	Company Name				Nonunitary Assessed Value	Total Assessed Value
		Board-Adopted	Allocated	Note No. (See Pages 20)	Miscellaneous Physical	
Interexchange Telephone Companies (continued)						
7790	NTC Network, LLC	3,080 *	3,080		-	3,080
7791	O1 Communications, Inc.	2,830,000	2,830,000		-	2,830,000
7792	Point To Point, Inc.	438,900 *	438,900		-	438,900
7799	Wilshire Connection, LLC	1,880,000	1,880,000		-	1,880,000
7800	New Edge Networks	708,000	684,020	12	-	684,020
7811	Public Communications Services, Inc.	4,202,000 *	4,202,000		-	4,202,000
7813	Advanced Telecom, Inc.	4,410,000	4,410,000		-	4,410,000
7814	PAETEC Communications, Inc.	11,300,000	11,300,000		-	11,300,000
7815	GTC Telecom Corp.	156,000	156,000		-	156,000
7823	U.S. Telestar Communications Group	1,500	1,500		-	1,500
7824	KermanTel Long Distance	396,000	396,000		-	396,000
7832	Astound Broadband LLC	57,200,000	66,672,100	13	-	66,672,100
7834	Pannon Telecom, Inc.	104,000	104,000		-	104,000
7837	AboveNet Communications, Inc.	41,000,000	41,000,000		-	41,000,000
7845	San Carlos Telecom, Inc.	82,720 *	82,720		-	82,720
7846	The Telephone Connection Local Services, LLC	35,200 *	35,200		-	35,200
7859	EAS Communication, Inc.	65,010 *	65,010		-	65,010
7866	Telmex USA, LLC	24,750,000 *	24,750,000		-	24,750,000
7868	Fones 4 All Corporation	1,270,000	1,270,000		-	1,270,000
7870	Communications Express, Inc.	8,030 *	8,030		-	8,030
7871	GTE.NET LLC	43,500,000	43,500,000		-	43,500,000
7872	Infotech Telecommunications & Network, Inc.	16,170 *	16,170		-	16,170
7874	Competitive Communications, Inc.	26,620 *	26,620		-	26,620
7876	Total Call International, Inc.	1,840,000	1,840,000		-	1,840,000
7880	Quick-Tel, Inc.	7,300	7,300		-	7,300
7885	AT&T ASI/AT&T ASI P&L L.P.	421,600,000	421,600,000		-	421,600,000
7887	Accessline Communications Corporation	77,500	77,500		-	77,500
7894	Ponderosa Cablevision	900,900 *	900,900		-	900,900
7899	RGT Utilities of California, Inc.	21,200	21,200		-	21,200
7902	Zone Telecom, Inc.	1,250,000	1,250,000		-	1,250,000
7907	Telscape Communications, Inc.	5,550,000	5,550,000		-	5,550,000

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Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2008

SBE No.	Company Name				Nonunitary Assessed Value	Total Assessed Value
		Board-Adopted	Allocated	Note No. (See Pages 20)	Miscellaneous Physical	
Interexchange Telephone Companies (continued)						
7910	Champion Broadband California, LLC	6,720,000	6,720,000		-	6,720,000
7912	Americom Government Services, Inc.	1,060,000	1,060,000		-	1,060,000
7913	VCOM Solutions, Inc.	112,000	112,000		-	112,000
7914	McLeodUSA Network Services, Inc.	216,000	216,000		-	216,000
7916	Peak Communications, Inc.	17,700	17,700		-	17,700
7917	APEX Telecom, Inc.	126,250 **	126,250		-	126,250
7927	Rapid Link, Inc.	23,000	23,000		-	23,000
7932	Metro Access Exchange, LLC	20,100	20,100		-	20,100
7934	Telecom House Inc.	47,410 *	47,410		-	47,410
7938	McBlue Telecom, Inc.	51,600	51,600		-	51,600
7939	Samsung Networks America, Inc.	7,590 *	7,590		-	7,590
7940	Consumer Telcom, Inc.	1,100	1,100		-	1,100
7945	ZTG, Inc.	28,710 *	28,710		-	28,710
7947	IDT America, Corp.	243,000	243,000		-	243,000
7948	Telnor Satellite Services, Inc.	9,270,000	9,270,000		-	9,270,000
7949	Call America, Inc.	408,100 *	408,100		-	408,100
7950	ATMC, Inc.	8,100	8,100		-	8,100
7951	SWB Communications Services, Inc.	2,790,000	2,790,000		-	2,790,000
7952	Advanced Tel, Inc.	19,800 *	19,800		-	19,800
7953	Openpop.com, Inc.	284,000	284,000		-	284,000
7955	Enhanced Communications Network, Inc.	123,000	123,000		-	123,000
7956	Telespan Communications, LLC	68,700	68,700		-	68,700
7957	Telekenex, Inc.	9,537,000 *	9,537,000		-	9,537,000
7959	Airespring, Inc.	147,000	147,000		-	147,000
7960	CallTower, Inc.	1,793,000 *	3,157,400	14	-	3,157,400
7961	SureWest Televideo	156,500,000	148,216,000	15	-	148,216,000
7964	Aries Network, Inc.	27,720 *	27,720		-	27,720
7965	VizAbility Communications, Inc.	9,020 *	9,020		-	9,020
7967	New World Telecom International, Inc.	112,000	112,000		-	112,000
7969	Intelsat Global Service Corporation	23,540,000 *	23,540,000		-	23,540,000
7972	Yipes Enterprise Services, Inc.	8,060,000	8,060,000		-	8,060,000

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** Includes a 25% penalty pursuant to Revenue and Taxation Code section 830 for willful failure to file a complete property statement.

Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2008

SBE No.	Company Name				Nonunitary Assessed Value	Total Assessed Value
		Board-Adopted	Allocated	Note No. (See Pages 20)	Miscellaneous Physical	
Interexchange Telephone Companies (continued)						
7973	Alliance Payphone, Inc.	256,000	256,000		-	256,000
7978	Legent Communications Corporation	44,330 *	44,330		-	44,330
7980	Teledata Solutions, Inc.	981,200 *	981,200		-	981,200
7981	Leading Edge Communications, LLC	2,050,000	2,050,000		-	2,050,000
7982	NextG Networks Of California, Inc.	74,800,000	90,635,590	16	-	90,635,590
7983	LCR Services, Inc.	2,600	2,600		-	2,600
7985	UCN, INC.	1,529,000 *	1,529,000		-	1,529,000
7986	Inc21.com Corporation	140,800 *	140,800		-	140,800
7988	Global Tel*Link Corporation	2,330,000	2,330,000		-	2,330,000
7990	CMTel (USA) LLC	1,440,000	1,440,000		-	1,440,000
7992	NobelTel, LLC	1,120,000	1,120,000		-	1,120,000
7993	Clear World Communications Corporation	126,000	126,000		-	126,000
7994	Utility Telephone, Inc.	1,038,400 *	1,038,400		-	1,038,400
7995	IP Networks, Inc.	13,200,000	17,115,100	17	-	17,115,100
7996	RuralWest - Western Rural Broadband, Inc.	1,060,000	1,060,000		-	1,060,000
7997	Edison Carrier Solutions	63,900,000	63,900,000		-	63,900,000
7998	Norcast Communications Corporation	389,400 *	389,400		-	389,400
7999	Hands On Video Relay Services, Inc.	2,112,000 *	2,112,000		-	2,112,000
8000	G2 Solutions, LLC	1,500	1,500		-	1,500
8001	Custom Switching Technologies, Inc.	61,600 *	61,600		-	61,600
8002	Neutral Tandem - California, LLC	4,180,000	4,180,000		-	4,180,000
8003	Creative Interconnect Communications, LLC	136,000	136,000		-	136,000
8004	Greenfield Communications, Inc.	817,300 *	817,300		-	817,300
8005	Cable and Wireless Americas Operations, Inc.	1,650,000	1,650,000		-	1,650,000
8006	Lucky Communications, Inc.	96,700	96,700		-	96,700
8007	Asia Talk Telecom, Inc.	202,000	202,000		-	202,000
8008	Volo Communications of California, Inc.	179,000	179,000		-	179,000
8009	France Telecom Corporate Solutions, LLC	6,400	6,400		-	6,400
8010	A+ Wireless	20,130 *	20,130		-	20,130
8011	DelTel, Inc.	217,000	217,000		-	217,000
8012	RB Communications, Inc.	93,390 *	93,390		-	93,390

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Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2008

SBE No.	Company Name				Nonunitary Assessed Value	Total Assessed Value
		Board-Adopted	Allocated	Note No. (See Pages 20)	Miscellaneous Physical	
Interexchange Telephone Companies (continued)						
8013	Worldwide Telecommunications, Inc.	1,000	1,000		-	1,000
8015	China Telecom (Americas) Corporation	3,542,000 *	3,542,000		-	3,542,000
8017	Locus Telecommunications, Inc.	676,000	676,000		-	676,000
8018	Telewest, Inc.	11,770 *	11,770		-	11,770
8019	Global Touch Telecom, Inc.	149,600 *	149,600		-	149,600
8020	GVN Services	108,000	108,000		-	108,000
8022	Allstate Communications, Inc.	430,000	430,000		-	430,000
8023	One Phone, Inc.	377,000	377,000		-	377,000
8025	FreedomStarr Communications, Inc.	133,100 *	133,100		-	133,100
8026	Nationwide Telecom, Inc.	41,800 *	41,800		-	41,800
8027	Blue Casa Communications, Inc.	422,000	422,000		-	422,000
8028	Mercury Telecom, Inc.	263,000	263,000		-	263,000
8029	IPC Network Services, Inc.	76,500	76,500		-	76,500
8030	Andiamo Telecom, LLC	27,500	27,500		-	27,500
8031	Backbone Communications, Inc.	108,000	108,000		-	108,000
8032	BCE Nexxia Corporation	488,000	488,000		-	488,000
8033	Telecom Consultants Inc.	1,980 *	1,980		-	1,980
8035	Access One, Inc.	5,720 *	5,720		-	5,720
8037	CA-CLEC LLC	1,298,000 *	1,298,000		-	1,298,000
8038	Telespan Carrier Access, LLC	76,000	76,000		-	76,000
8039	Voicecom Telecommunications, LLC	1,410,000	1,410,000		-	1,410,000
8040	Mission Telecom, Inc.	8,300	8,300		-	8,300
8041	DMR Communications, Inc.	364,100 *	364,100		-	364,100
8042	Paxio, Inc.	446,600 *	446,600		-	446,600
8044	Intermetro Communications, Inc.	1,529,000 *	1,529,000		-	1,529,000
8045	IDT Spectrum	13,000	13,000		-	13,000
8046	Hypercube LLC	247,000	247,000		-	247,000
8047	Syniverse Technologies, Inc.	19,800	19,800		-	19,800
8048	Bright House Networks Information Services (California), LI	145,000	145,000		-	145,000
8049	Cbeyond Communications, LLC	10,300,000	10,300,000		-	10,300,000
8050	Starvox Communications, Inc.	419,100 *	419,100		-	419,100

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Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2008

SBE No.	Company Name				Nonunitary Assessed Value	Total Assessed Value
		Board-Adopted	Allocated	Note No. (See Pages 20)	Miscellaneous Physical	
Interexchange Telephone Companies (continued)						
8051	Inteltrace, Inc.	22,300	22,300		-	22,300
8054	G2G Telecom, Inc.	12,430 *	12,430		-	12,430
8055	Network Pts, Inc.	6,300	6,300		-	6,300
8056	Myzia Communications, LLC	73,260 *	73,260		-	73,260
8057	Vertex Telecom, Inc.	646,800 *	646,800		-	646,800
8059	AVT Group, Inc.	184,800 *	184,800		-	184,800
8060	Comtel Telecom Assets LP	518,000	518,000		-	518,000
8061	Charter Fiberlink CA-CCO, LLC	39,100,000	39,100,000		-	39,100,000
8062	Ezequiel Guido	2,200 *	2,200		-	2,200
8063	Time Warner Cable Information Services (California), LLC	2,890,000	2,890,000		-	2,890,000
8065	ConnectTo Communications, Inc.	313,500 *	313,500		-	313,500
8066	Calmtel USA, Inc.	94,600 *	94,600		-	94,600
8067	Sunesys, LLC	19,200,000	19,200,000		-	19,200,000
8068	North County Communications Corp	135,300 *	135,300		-	135,300
8069	Ace Communications, Inc.	10,010 *	10,010		-	10,010
8070	Across the Globe Telecommunications, Inc.	286,000 *	286,000		-	286,000
8071	Bell Atlantic Communications, Inc.	750,000	1,301,100	18	-	1,301,100
8072	Cypress Communications Operating Co., Inc.	824,000	824,000		-	824,000
8073	Koncept International, Inc.	176,000	176,000		-	176,000
8074	Silv Communication, Inc.	10,500	10,500		-	10,500
8075	Tran National Communications International, Inc.	177,000	177,000		-	177,000
8076	OPEX Communications, Inc.	537,000	537,000		-	537,000
8077	Newpath Networks, LLC	959,000	959,000		-	959,000
8078	U.S. Telecom Long Distance, Inc.	26,700	26,700		-	26,700
8079	Cal-Ore Communications, Inc.	277,200 *	277,200		-	277,200
8080	Ymax Communications Corporation	142,000	142,000		-	142,000
8081	Sonic Telecom, LLC	8,580 *	8,580		-	8,580
8082	WTI Communications, Inc.	41,580 *	41,580		-	41,580
Total - Interexchange Telephone Companies		4,240,876,220	3,980,654,617		10,604,759	3,991,259,376

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Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2008

SBE No.	Company Name				Nonunitary Assessed Value	Total Assessed Value
		Board-Adopted	Allocated	Note No. (See Pages 20)	Miscellaneous Physical	
Wireless Telephone Companies						
2532	Los Angeles SMSA Ltd., Partnership	889,800,000	889,800,000		16,500	889,816,500
2552	Fresno MSA Limited Partnership	112,000,000	112,000,000		325,665	112,325,665
2559	Cellco Partnership	1,193,000,000	1,193,000,000		526,707	1,193,526,707
2602	Digital Communications Network, Inc.	108,460 *	108,460		-	108,460
2605	Nova Cellular West, Inc.	41,300	41,300		-	41,300
2606	AT&T Mobility LLC	1,822,000,000	1,833,258,278	19	262,661	1,833,520,939
2649	Action Cellular Rent-A-Phone, Inc.	8,600	8,600		-	8,600
2658	Intouch America, Inc.	81,625 **	81,625		-	81,625
2665	WWC License, LLC	9,170,000	9,170,000		-	9,170,000
2668	California RSA No. 3 Limited Partnership	11,700,000	11,700,000		186,764	11,886,764
2669	California RSA #4 Partnership	14,000,000	14,000,000		79,500	14,079,500
2671	California Rural Service Area #1, Inc.	31,700,000	31,700,000		-	31,700,000
2681	Everything Wireless, LLC	74,700	74,700		-	74,700
2683	Pay-Less Cellular	3,619,000 *	5,885,000	20	-	5,885,000
2687	SLO Cellular, Inc.	9,520,000	9,520,000		-	9,520,000
2720	Sprint PCS	2,546,100,000	2,584,340,247	21	129,886	2,584,470,133
2733	MetroPCS California, LLC	221,800,000	222,159,289	22	-	222,159,289
2745	West Coast P.C.S.	25,700,000	22,539,000	23	-	22,539,000
2746	Alpine PCS, Inc.	303,600 *	303,600		-	303,600
2748	OmniPoint Communications Inc.	1,577,500,000	1,544,220,120	24	-	1,544,220,120
2753	Edge Wireless, LLC	20,000,000	20,628,662	25	-	20,628,662
2758	Image Paging & Cellular Inc.	80,300	80,300		-	80,300
2760	Fisher Wireless Services, Inc.	1,610,000	1,981,500	26	400,752	2,382,252
2762	Cricket Communications, Inc.	220,700,000	220,700,000		-	220,700,000
2764	NTCH-CA, Inc.	600,000	600,000		-	600,000
2767	Virgin Mobile USA, LP	23,300,000	26,045,600	27	-	26,045,600
2772	Globalstar USA, LLC	4,430,000	4,430,000		-	4,430,000
2773	Accessible Wireless, LLC	1,029,600 *	1,029,600		-	1,029,600
2774	Helio, LLC	12,700,000	12,700,000		-	12,700,000
2775	Nextlink Wireless, Inc.	177,000	177,000		-	177,000

* Includes a 10% penalty pursuant to Revenue and Taxation Code section 830 for failure to file, late filing or incomplete filing.

** Includes a 25% penalty pursuant to Revenue and Taxation Code section 830 for willful failure to file a complete property statement.

Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2008

SBE No.	Company Name				Nonunitary Assessed Value	Total Assessed Value
		Board-Adopted	Allocated	Note No. (See Pages 20)	Miscellaneous Physical	
Wireless Telephone Companies (continued)						
2776	WDIG Mobile, LLC	370,000	370,000		-	370,000
2777	Amp'D Mobile, Inc.	6,611,000 *	6,611,000		-	6,611,000
2778	Movida Communications, Inc.	3,700	3,700		-	3,700
2779	Royal Street Communications, LLC	197,800,000	197,800,000		-	197,800,000
2780	i-wireless, LLC	598,400 *	598,400		-	598,400
2781	Azteca Mobile, LLC	2,750 *	2,750		-	2,750
Total - Wireless Telephone Companies		8,958,240,035	8,977,668,731		1,928,435	8,979,597,166

* Includes a 10% penalty pursuant to Revenue and Taxation Code section 830 for failure to file, late filing or incomplete filing.

Recommendation for Assessment of State-Assessed Property

Table II

Lien Date - January 1, 2008

SBE No.	Company Name				Nonunitary Assessed Value	Total Assessed Value
		Board-Adopted	Allocated	Note No. (See Pages 20)	Miscellaneous Physical	
Radio Telephone Paging Companies						
3002	American Messaging, Inc.	2,550,000	2,550,000		-	2,550,000
3005	Mobilephone of Humboldt, Inc.	95,500	95,500		-	95,500
3039	Fresno Mobile Radio, Inc.	431,000	431,000		-	431,000
3052	Vincent Communications, Inc.	34,500	34,500		-	34,500
3362	Madera Radio Dispatch, Inc.	368,000	368,000		-	368,000
3427	Access Paging Company, Inc.	79,625 **	79,625		-	79,625
3430	USA Mobility Wireless, Inc.	11,900,000	11,900,000		-	11,900,000
3432	Point Telesystems LLC	16,500	16,500		-	16,500
3434	The Radio Shop	62,590 *	62,590		-	62,590
Total - Radio Telephone Paging Companies		15,537,715	15,537,715		-	15,537,715
Grand Total - All State Assesseees		75,678,260,870	74,626,736,557		1,083,005,189	75,709,741,746

* Includes a 10% penalty pursuant to Revenue and Taxation Code section 830 for failure to file, late filing or incomplete filing.

** Includes a 25% penalty pursuant to Revenue and Taxation Code section 830 for willful failure to file a complete property statement.

Recommendation for Assessment of State-Assessed Property

Table II - Notes

Lien Date - January 1, 2008

Note No.	SBE No.	Description	Amount
1	106	Includes previously adopted escaped assessments totalling	1,632,000
2	146	Includes previously adopted escaped assessments totalling	3,964,000
3	195	Includes previously adopted assessment reductions totalling	(17,876,000)
4	1136	Includes previously adopted assessment reductions totalling	(11,663,000)
5	2310	Includes previously adopted assessment reductions totalling	(290,178,163)
6	7503	Includes previously adopted escaped assessments totalling	1,650,000
7	7522	Includes previously adopted assessment reductions totalling	(3,368,700)
8	7580	Includes previously adopted escaped assessments totalling	2,755,890
9	7706	Includes previously adopted assessment reductions totalling	(6,104,000)
10	7757	Includes previously adopted escaped assessments totalling	2,635,800
11	7758	Includes previously adopted escaped assessments totalling	9,557,260
12	7800	Includes previously adopted assessment reductions totalling	(23,980)
13	7832	Includes previously adopted escaped assessments totalling	9,472,100
14	7960	Includes previously adopted escaped assessments totalling	1,364,400
15	7961	Includes previously adopted assessment reductions totalling	(8,284,000)
16	7982	Includes previously adopted escaped assessments totalling	15,835,590
17	7995	Includes previously adopted escaped assessments totalling	3,915,100
18	8071	Includes previously adopted escaped assessments totalling	551,100
19	2606	Includes previously adopted escaped assessments totalling	11,258,278
20	2683	Includes previously adopted escaped assessments totalling	2,266,000
21	2720	Includes previously adopted escaped assessments totalling	38,240,247
22	2733	Includes previously adopted escaped assessments totalling	359,289
23	2745	Includes previously adopted assessment reductions totalling	(3,161,000)
24	2748	Includes previously adopted assessment reductions totalling	(33,279,880)
25	2753	Includes previously adopted escaped assessments totalling	628,662
26	2760	Includes previously adopted escaped assessments totalling	371,500
27	2767	Includes previously adopted escaped assessments totalling	2,745,600
			<u>(264,735,907)</u>